(b) whether many companies have been found to be misusing this facility and if so, in what manner; and

(c) the action taken by Government to stop misuse of these facilities by the companies?

THE MINISTER OF POWER (SHRI SURESH PRABHU): (a) Yes, Sir. The depreciation allowance is allowed @ 100% of the Written Down Value/Cost of the Machinery pertaining to energy saving devices and Pollution Control equipments in terms of Part (A) of Appendix-I of Income Tax Rules, 1962.

(b) A few cases have been detected in which the companies have been found to be misusing the depreciation facility pertaining to energy devices and pollution control equipment by way of claiming fictitious purchase of assets, by entering into sale and lease back transactions but claiming 100% depreciation on the leased assets.

(c) Whenever such cases are noticed, suitable action as per the provisions of law are taken, like selection of the said case for scrutiny or initiation of action under section 147/263 of Income Tax Act, 1961.

Help to widows of martyred soldiers

†*158. SHRI JANESHWAR MISHRA: Will the Minister of DEFENCE be pleased to state:

(a) whether Government have formulated any scheme to provide help to widows of martyred soldiers and have created a fund for this purpose;

(b) if so, the details thereof;

(c) whether it is also a fact that no assistance has been extended so far to the families of the soldiers killed by the militants; and

(d) if so, the details of the number of soldiers killed by the militants and assistance, if any proposed to be extended?

THE MINISTER OF DEFENCE (SHRI GEORGE FERNANDES): (a) to (d) A comprehensive package has been

†. Original notice of the question was received in Hindi.

implemented by the Government to provide help to widows/Next of kin of martyred soldiers. As per the extant Government orders, the families of the Armed Forces personnel killed in performance of their duties during different kinds of operations are presently paid ex-gratia, lump-sum compensation on the following scales:—

(i)	Death occurring due to accidents in course of performance of duties	Rs. 5.00 lakhs
(ii)	Death occurring in the course of Performance duties, attributable to Acts of violence by terrorists anti-social elements etc.	Rs. 5.00 lakhs
(iii)	Death, occurring during (a) border skirmishes and (b) action against Militants, terrorists, extremists etc.	Rs. 7.50 lakhs
(iv)	Death occurring during enemy action in international war or war like engagements, which are specifically notified by Ministry of Defence	Rs. 10.00 lakhs

The widows/Next of kin of soldiers killed in situations mentioned under (i) and (ii) above are paid special family pension which is double of ordinary family pension, and in situations (iii) and (iv) are paid Liberalized Family Pension, equal to reckonable emoluments last drawn by the deceased soldier at the time of his death. In addition they are paid benefits of death gratuity and Group Insurance as admissible under relevant rules.

A total of around 2348 army personnel have died due to terrorist violence during the period from January 1990 to 02 March 2002. Their families have been paid/are being paid pensionary benefits in accordance with rules as applicable from time to time.